



**Auditor of
Public Accounts**
COMMONWEALTH OF VIRGINIA



Quarterly Report Summary

January 1, 2008 to March 31, 2008

The STARS Management Team Needs to Strengthen Its Control of the Project

The STARS Project Management Team has provided accurate but not complete information to support an accurate determination that the project is on-time and on-budget. The Project Management Team does not follow a number of best practices in project scheduling, budgeting, and risk management. The Project Management Team has not revised its plan to ensure complete and timely communication to reflect current needs. The Project Management Team has not established complete policies and procedures to enable it to effectively manage the contract with Motorola. (page 1)

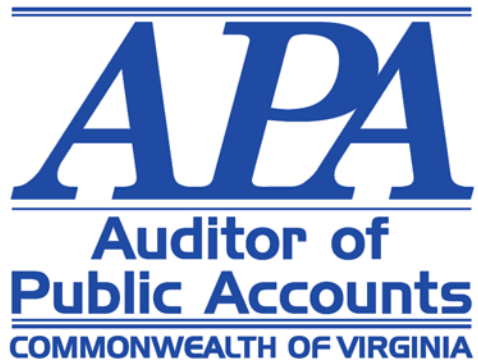
Several State Agencies and Institutions Are Heavily Depend on Medicaid Funds

Approximately \$1 billion or 22 percent of all Medicaid expenses support programs provided by Commonwealth agencies and institutions. Some agencies, such as Mental Health, Mental Retardation, and Substance Abuse Services, have over 30 percent of their total budget supported by Medicaid service payments. Medicaid is a program jointly funded by the federal government and the Commonwealth's General Fund. The loss or reduction of Medicaid funding would have a significant impact on many of the Commonwealth's programs. (pages 2 - 7)

Other Item

We have included our Department of Veterans Services and the Veterans Services Foundation Special Report showing the progress on prior year findings. (page 8)

We will be happy to provide you any reports in their entirety, or you can find all reports listed in this document at our website <http://www.apa.state.va.us/reports.htm>. We welcome any comments concerning this report or its contents.



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Interim Review of the Virginia State Police Statewide Agency Radio System Project

January 2008

We completed an interim review of the State Police Project Management Team's oversight and administration of the Statewide Agencies Radio System (STARS) Project. The STARS project includes a six-year, \$338 million agreement with Motorola to design and install a new state of the art telecommunications and radio system for the Virginia State Police and twenty other agencies of the Commonwealth. Our office monitors the status of major Commonwealth projects such as the Statewide Agency Radio System to help identify and prevent failures related to project management in order to minimize loss to the Commonwealth.

Our review found that the STARS Project Management Team has provided accurate but not complete information to support an accurate determination that the project is on-time and on-budget. The Project Management Team does not follow a number of best practices in project scheduling, budgeting and risk management. The Project Management Team has not revised its plan to ensure complete and timely communication to reflect current needs. The Project Management Team has not established complete policies and procedures to enable it to effectively manage the contract with Motorola.

We recommend throughout the report that the STARS Project Management Team incorporate the following.

- Revise the project communication plan to ensure current processes are included and all necessary written communiqué is documented and agreed-upon by all stakeholders.
- Develop a long-range assignment schedule of internal resources to more effectively plan for inspection of deliverables.
- Develop an estimated cost to complete the project in order to improve the effectiveness of budget management.
- Develop and adopt realistic assumptions for project scheduling and budgeting in order to reduce delays that are unexpected by key stakeholders.
- Continue to follow best practices in the execution, control, and close-out of the project in order to ensure the quality of the final system.

It is important for the Project Management Team to balance the three project constraints of cost, time, and scope, to ensure that the project delivery is on-time, on-budget, and complete with stakeholder's expectations. As the Project Management Team moves forward under the assumptions adopted and considers future changes in order to bring this project to a close on-time and on-budget, it is essential that the quality and intended scope of the project be considered in all decisions. Failure to do so could create greater long term costs to the Commonwealth resulting from future maintenance, upgrades, or training.

Secretary of Health and Human Resources

February 2008

For the first time, we have issued a report on the financial activities and performance of eleven agencies reporting to the Secretary of Health and Human Resources. As part of this report, we did a review of the impact the Medicaid has on the operations of other state agencies and their dependence on this source of funding and this discussion follows.

MEDICAID

Medicaid is a health program for eligible low-income parents, children, seniors, and people with disabilities. The federal government and individual states jointly fund the Medicaid program at an approximate cost of \$305 billion annually. Each individual state manages and administers its own program, in accordance with their statewide plan approved by the Federal government.

The Centers for Medicare and Medicaid Services (CMS) is the federal agency that oversees and monitors the state-run programs. CMS establishes minimum requirements for service delivery, quality, funding, and eligibility standards.

Each state must conform to these minimum guidelines in order to receive matching funds and grants from the federal government. The federal matching formula varies by state, depending on individual states' average per capita income. States with the highest average per capita income receive a federal match of 50 percent, while states with lower average per capita income receive a larger match. Virginia is one of 13 states with a 50 percent federal matching rate.

VIRGINIA'S MEDICAID PROGRAM

In fiscal 2007, the Commonwealth's total expenses were approximately \$34.13 billion. Of that amount, Virginia's Medicaid program totaled \$5.04 billion, or nearly 15 percent of total state expenses. The following schedule illustrates the portion of total state expenses that have gone to the Medicaid program since 2003.

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Medicaid	3,643,148,864	3,895,466,765	4,394,414,236	4,772,677,271	5,042,199,846
Non-Medicaid	26,252,619,136	27,022,514,235	29,180,260,764	31,082,777,729	34,127,693,154
Medicaid	12%	13%	13%	13%	13%

As a percentage of total state expenses, Medicaid expenses have remained relatively constant over the past five years. This is largely a result of several cost containment strategies adopted by the state to control increases in Medicaid spending. Virginia's Medicaid expenses have increased by 38.4 percent in the last five years; this is inline with the national trends. According to CMS, national health care expenses increased by 35.3 percent over the most recent five-year period for which data is available (2001-2005).

As discussed in the previous section, Virginia's federal matching participation rate is 50 percent. That is, for every dollar the Commonwealth spends on allowable Medicaid expenses, the federal government reimburses the state 50 cents.

AGENCIES PROVIDING MEDICAID SERVICES

This section will detail the impact that Medicaid dollars have throughout Virginia government and its programs. The following table lists the relationships that Medical Assistance Services has with other state agencies and the services they provide.

Department of Medical Assistance Services' Relationship with Other State Agencies

Agency	Relationship
Department of Rehabilitative Services	<ul style="list-style-type: none"> • Eligibility Determinations for the Disabled • Medicaid Infrastructure Grant
Department of Social Services	<ul style="list-style-type: none"> • Eligibility Determinations for Medicaid (to include outstation employees) and SLH • Early and Periodic Screening, Diagnosis, and Treatment Outreach • Identification of Recipients with Third Party Liability • Client Medical Management Program • Nursing Home Pre-admission Screenings • Reimbursement of Medicaid Refugee Costs from a Federal Grant Provided to DSS • Identification of Suspected Fraud and Non-Entitled Benefits • Licensure for Adult Care Residence
Department of Health	<ul style="list-style-type: none"> • Licensure and Certification of Nursing Facilities • Early and Periodic Screening, Diagnosis, and Treatment Support (Training) • Nursing Home Pre-admission Screenings • Resource Mothers Program - Support Persons for Indigent Young Pregnant Women • Health Clinic Medical Services, Including Home Health Services • Case Management Services for Pregnant Women and Children • Teen Pregnancy Prevention Programs • Certificate of Public Need Approvals – Nursing Homes and Hospitals • Screening of Children for Lead Poison • Data Sharing
Attorney General's Office	<ul style="list-style-type: none"> • Medicaid Legal Representative • Medicaid Fraud Unit
Department for the Aging	<ul style="list-style-type: none"> • Case Management for the Elderly • Quality Care Assurance-Nursing Facilities • Relocation of Residents of Nursing Homes • Outreach for Dual Eligibles
Department of Education	<ul style="list-style-type: none"> • School-Based Health Centers • Rehabilitative Services • Skilled Nursing Services • Psychological Services • Data Sharing
Department of Taxation	<ul style="list-style-type: none"> • DMAS uses the Tax Debt setoff on accounts that cannot be collected
JLARC	<ul style="list-style-type: none"> • Data Sharing
Department of Mental Health, Mental Retardation and Substance Abuse Services	<ul style="list-style-type: none"> • Inpatient and Community Mental Health and Mental Retardation Services • Nursing Home Pre-admission Screenings and Resident Reviews • Certification of Providers of Mental Health and Mental Retardation Case Management Services • Early Intervention Services for Infants and Toddlers

VCU and UVA Hospitals	• Inpatient and Outpatient Care
	• Nursing Home Pre-admission Screenings
	• Infrastructure Grant Projects
	• Revenue Maximization Support
	• Medicaid Buy-In Study
	• Consumer Directed Services
Supreme Court of Virginia	• Payments to Hospitals and related providers of medical and health services for individuals subject to Involuntary Mental Commitment proceedings
Department of Health Professions	• Nurse Aide Certification
	• Licensure of providers
	• Investigation of Complaints (Quality of Care)
State Police	• Medicaid Drug Fraud
Virginia Employment Commission	• Access to Virginia Employment Case Management Files
Department of Accounts	• Financial Reporting
	• Compliance Audits
	• Official record of DMAS financial transactions
	• EDI – Travel Vouchers
Treasury Department	• Treasury Issues, DMAS checks, and wire transfers for vendors and providers
Department of Planning and Budget	• Oversee the agency's administrative and medical budget
Department for the Blind & Vision Impaired	• Eligibility Determinations
Office of Comprehensive Services	• Comprehensive Services Act
Library of Virginia	• Document Storage
Virginia Information Technology Agency	• Executive Summary for the VITA Transition
Virginia Commonwealth University	• Support for Revenue Maximization Project
	• Personal Care Aid and Certified Nurse Assistant Training Program
	• Partnership for People with Disabilities
	• Area Health Education Centers Program

Medical Assistance Services is the state agency charged with the administration and management of the state's Medicaid program. All Medicaid funds flow through Medical Assistance Services. Medical Assistance Services uses Medicaid funds to reimburse service providers.

As stated previously, the Commonwealth's Medicaid expenses totaled \$5.04 billion in fiscal 2007. Of this amount, Medical Assistance Services paid just over \$1.2 billion in Medicaid funding to other state agencies and localities (Commonwealth entities) for the services they provide to individuals in the Medicaid program. The \$1.2 billion represents 24 percent of Virginia's total Medicaid expenses and accordingly, the federal government reimbursed the state for about \$600 million (50 percent) of that amount. Several of the internal entities in the tables below rely heavily on this Medicaid funding stream (both state and federal funding) to provide services.

The following table lists the Commonwealth entities that Medical Assistance Services pays Medicaid funding to for the services they provide to Medicaid clients.

Internal Medicaid Payments for Services

Entity	Services	Entity Provided Match	Funding from the Department of Medical Assistance Services	Total Medicaid Funding	Total Available Funding for Services	Medicaid Funding as a Percent of Total Funding for Services
DMHMRSAS	Inpatient Care, Facilities and Other	\$ 27,530,014	\$ 240,307,767	\$ 252,307,767	\$ 556,137,478	45%
Community Service Boards	Community Care	-	274,172,085	274,172,085	783,348,814	35%
Comprehensive Services	Residential Psychiatric Treatments and Utilization Management Reviews	46,805,143	46,805,143	93,610,286	316,164,675	30%
University of Virginia Health System	Patient Care	-	190,077,245	190,077,245	882,400,985	22%
VCU Medical Center	Patient Care	-	247,956,798	247,956,798	1,230,558,294	20%
Social Services, State & Local	Outreach and Eligibility Determination and Other	62,357,790	62,357,790	124,715,580	629,647,855	20%
Local School Divisions	Student Care	14,594,894	14,594,894	29,189,788	541,575,468	5%
Virginia Commonwealth University	Research	458,661	458,661	917,322	18,000,000	5%
Department of Health	Various Services, Including Outpatient Care	3,092,186	3,279,201	6,371,387	220,959,335	3%
Department of Rehabilitative Services	Eligibility Determination	987,373	987,373	1,974,746	90,755,900	2%
Woodrow Wilson Rehabilitation Hospital	Rehabilitation	-	371,476	371,476	19,903,732	2%
Department for the Aging	Medicaid Ombudsman Program	166,148	166,148	332,296	30,806,751	1%
Department of Health Professions	Nurse Aide Training and Certification Program	-	211,840	211,840	23,092,461	1%
Total		<u>\$ 155,992,209</u>	<u>\$ 1,081,746,421</u>	<u>\$ 1,222,208,616</u>	<u>\$ 5,343,351,748</u>	23%

In February 2006, the Deficit Reduction Act of 2005 became law. This legislation affected many aspects of domestic entitlement programs, including Medicare and Medicaid. The Deficit Reduction Act and other developments at the federal level aim to reduce the federal portion of costs for the entitlement programs. As the federal government tightens spending on these programs, the burden to fund these programs will shift back to individual states.

The movement to decrease costs at the federal level is forcing states to consider the impact of Medicaid spending at the individual state level. If the federal government were to cut Medicaid funding, the Commonwealth would either need to increase its contribution to the Medicaid program to maintain current levels of services, or reduce funding. The following entities rely heavily on Medicaid funding.

DMHMRSAS received about \$240.3 million in Medicaid funding from Medical Assistance Services in fiscal 2007. DMHMRSAS matched funds to receive \$27.5 million of those funds. The combined total of \$252.3 million in Medicaid funding represents 45 percent of DMHMRSAS' total funding for services. DMHMRSAS uses Medicaid funds to provide in-patient mental health and mental retardation services at their facilities statewide.

Community Service Boards (Boards), which provide community care for mentally ill individuals and persons with disabilities, received about \$783.3 million in funding in fiscal 2007. Medical Assistance Services provided about \$274 million (35 percent) of the Boards' funding from the Medicaid program. Without Medicaid, the Boards would lose more than a third of their total funding stream.

Comprehensive Services transferred approximately \$46.7 of its General Fund monies to Medical Assistance Services in fiscal year 2007. Medical Assistance Services, through the Medicaid program, uses the funds to match an equal amount from the federal government. The total amount, \$93.4 million, was paid to private services providers for residential psychiatric treatments for foster care children that qualify for the Medicaid program. This funding arrangement allows Comprehensive Services to double 17 percent of its budgeted funding to obtain an approximately \$316 million in total available funding for services.

Social Services (state and local) provided a match of about \$62.4 million in fiscal 2007 to receive a one-for-one match in Medicaid funds from Medical Assistance Services. In total, Social Services received total Medicaid funding of \$124.7 million to provide outreach and determine Medicaid eligibility for potential clients. Eligibility determination is an administrative cost for Social Services, and Medicaid dollars represents 20 percent of the funding for state and local Social Services' total administrative expenses (\$629 million).

For the services they provide to individuals in the Medicaid program and indigent patients, the University of Virginia (UVA) Health System and the Virginia Commonwealth University (VCU) Medical Center received \$190.0 million and \$247.9 million in Medicaid funding respectively in fiscal year 2007. Medicaid funds represent 22 percent of the UVA Health System's, and 20 percent of the VCU Medical Center's, total revenues in fiscal 2007.

In addition to those agencies that provide services to clients, there are agencies that provide services to Medical Assistance Services. The ten agencies in the following table provide services to Medical Assistance Services, and Medical Assistance Services pays these agencies with Medicaid funds.

Entity	Services	Entity Provided Match	Funding from the Department of Medical Assistance Services	Total Medicaid Funding	Total Available Funding for Services	Medicaid Funding as a Percent of Total Funding for Services
Office of the Attorney General	Legal Services	\$ 769,979	\$ 3,560,311	\$ 4,330,290	\$ 31,032,332	14%
Department of General Services	Building Rentals, State Cars, Etc.	-	109,119	109,119	4,860,800	2%
Library of Virginia	Building Rental, Agency Meetings	-	24,625	24,625	2,017,528	1%
Department of the Treasury	Insurance Payments	-	27,677	27,677	2,782,553	1%
Auditor of Public Accounts	Audit	-	101,119	101,119	10,449,250	1%
Department of Accounts	Fiscal and Payroll Services	12,148	12,823	24,971	4,623,166	1%
Virginia Information Technologies Agency	IT Services	-	1,273,867	1,273,867	322,194,387	-
Department of Human Resource Management	Workers Compensation, Training, Etc.	-	31,702	31,702	9,326,934	-
Correctional Enterprises	Office Supplies, Furniture, Etc.	-	70,794	70,794	47,340,707	-
Department of Employee Dispute Resolution	Legal Services	-	1,350	1,350	1,369,724	-
Total		<u>\$ 782,127</u>	<u>\$ 5,213,387</u>	<u>\$ 5,995,514</u>	<u>\$435,997,381</u>	1%

Of the ten entities listed, only one receives substantial amounts of Medicaid funding in relation to their overall funding level. The Office of the Attorney General receives \$3.6 million and provides a match of \$769,979 for total Medicaid funding of \$4.3 million. This represents 14 percent of their total funding. The Office of Attorney General receives Medicaid funding because it is responsible for investigating and prosecuting clients or companies that commit Medicaid fraud.

The remaining entities on this list either receive an immaterial amount of Medicaid funds or an immaterial amount of funds as they relate to the entity's operations, and thus they should not be substantially impacted if Medicaid funding significantly decreases.

Department of Veterans Services and the Veterans Services Foundation

January 2008

Management is responsible for strategic planning and ensuring that the agency's operations helps Veterans Services meet its goals. In order to efficiently and effectively operate an organization, management must establish an operating plan that describes how the organization will achieve its goals. We have concerns that management has not fully evaluated their environment and created this plan.

Last year, we recommended that Veterans Services evaluate their financial management issues and establish a proper oversight structure. We found that the agency has resolved some of the concerns we noted in the prior year's audit by establishing more review processes; however, management has not addressed all of the concerns, met its own internally-set corrective action plan, or established a proper oversight structure.

Our prior report included various findings related to improving accounting and internal controls. As part of this review, we followed up on the status of these findings and summarized the progress below.

Prior Year Finding	Status of Finding
Establish Process for Determining Negotiated Rates	Resolved
Strengthen Controls over the Small Purchase Charge Card Program	Progress Made
Properly Report Construction in Progress	Progress Made
Implement and Monitor Procedures To Ensure Proper Use of Funds	Progress Made
Establish and Implement Adequate Policies and Procedures over the Veterans Services Foundation	Progress Made
Improve Voucher Documentation and Compliance with Procurement and Payment Policies	Progress Made
Establish a Memorandum of Understanding with the Department of General Services	Limited Progress Made
Ensure Accurate Time and Leave Reporting	Limited Progress Made
Improve Petty Cash Controls	Limited Progress Made
Appropriate Allocate Administrative Costs	Limited Progress Made
Information Systems Security Assurance	Limited Progress Made
Improve Petty Cash Records and Compliance with Requirements	Limited Progress Made
Comply with Commonwealth Human Resources Overtime Standards	Limited Progress Made
Improve Debt Collection Efforts and Account Write-offs	Limited Progress Made
Properly Manage Fixed Assets	Limited Progress Made

SUMMARY OF REPORTS ISSUED

The following reports on audit were released by this Office during the period January 1, 2008, to March 31, 2008. Those reports which included findings in the area of internal controls or compliance are indicated by an (*) asterisk.

Executive Departments

Administration

Virginia Employment Commission for the year ended June 30, 2007*

Virginia War Memorial Foundation for the year ended June 30, 2007*

Education

Internal Control Report on Audit for Local Government Investment Pool, Virginia Public School Authority, Virginia College Building Authority, and Virginia Public Building Authority for the year ended June 30, 2007

Colleges and Universities

College of William and Mary in Virginia Intercollegiate Athletics Programs for the year ended June 30, 2007

Eastern Shore Community College Reaccreditation Review for the year ended June 30, 2007

George Mason University Intercollegiate Athletics Programs for the year ended June 30, 2007

James Madison University Intercollegiate Athletics Programs for the year ended June 30, 2007

Longwood University Intercollegiate Athletics Programs for the year ended June 30, 2007

Norfolk State University Intercollegiate Athletics Programs for the year ended June 30, 2007

Norfolk State University Report on Audit for the year ended June 30, 2007*

Old Dominion University Intercollegiate Athletics Programs for the year ended June 30, 2007*

Paul D. Camp Community College Reaccreditation Review for the year ended June 30, 2007

Radford University Intercollegiate Athletics Programs for the year ended June 30, 2007*

Rappahannock Community College Report on Review for the year ended June 30, 2007

Richard Bland College of the College of William and Mary Reaccreditation Review for the year ended June 30, 2007

University of Virginia Intercollegiate Athletics Programs for the year ended June 30, 2007

Virginia Commonwealth University Intercollegiate Athletics Programs for the year ended June 30, 2007

Virginia Military Institute Intercollegiate Athletics Programs for the year ended June 30, 2007

Virginia Polytechnic Institute and State University Financial Report, 2006-2007

Virginia Polytechnic Institute and State University Intercollegiate Athletics Programs for the year ended June 30, 2007

Virginia State University Intercollegiate Athletics Programs for the year ended June 30, 2007*

Health and Human Resources

Agencies of the Secretary of Health and Human Resources June 30, 2007*
Department of Medical Assistance Service, Vulnerability Assessment and Penetration Test as of
February 2007*

Natural Resources

Department of Environmental Quality for the year ended June 30, 2007*

Public Safety

Department of Veterans Services and the Veterans Services Foundation for the period April 1, 2006 through
June 30, 2007*
Interim Review of STARS (Statewide Agency Radio Station) Project, January 2008*

Technology

Progress Report on Selected Information Technology Projects in the Commonwealth, January 2008*

Trade and Commerce

Department of Housing and Community Development for the fiscal year ending June 30, 2007

Transportation

Agencies of the Secretary of Transportation (Commonwealth Transportation Fund) for the year ended
June 30, 2007*

Special Reports

Comparative Report of Local Government Revenue and Expenditures for the fiscal year ended
June 30, 2007
Report to the Joint Legislative Audit and Review Commission for the Quarter October 1, 2007 through
December 31, 2007*
Statewide Report on the Virginia District Court System for the year ended June 30, 2007
Statewide Single Audit for the year ended June 30, 2007*

Clerks of the Circuit Courts

Cities:

City of Charlottesville Clerk of the Circuit Court for the Period January 1, 2006 through March 31, 2007
City of Fauquier Clerk of the Circuit Court for the Period January 1, 2006 through September 30, 2007
City of Franklin Clerk of the Circuit Court for the Period October 1, 2006 through September 30, 2007*
City of Norfolk Clerk of the Circuit Court for the Period April 1, 2006 through September 30, 2007
City of Radford Clerk of the Circuit Court for the Period April 1, 2006 through September 30, 2007*

Counties:

County of Albemarle Clerk of the Circuit Court for the Period June 1, 2007 through December 31, 2007
County of Alleghany Clerk of the Circuit Court for the Period March 26, 2006 - December 31, 2007
County of Arlington Clerk of the Circuit Court Turnover for the Period January 1, 2007 through December 31, 2007
County of Bath Clerk of the Circuit Court Turnover for the Period July 1, 2007 through December 31, 2007
County of Dickenson Clerk of the Circuit Court for the Period July 1, 2007 through December 31, 2007
County of Dinwiddie Clerk of the Circuit Court Turnover for the Period April 1, 2007 through December 31, 2007
County of Fluvanna Clerk of the Circuit Court for the Period October 1, 2006 - September 30, 2007
County of Franklin Clerk of the Circuit Court Turnover for the Period October 1, 2007 through December 31, 2007
County of Giles Clerk of the Circuit Court Turnover for the Period July 1, 2007 through December 31, 2007
County of Gloucester Clerk of the Circuit Court for the Period April 1, 2006 through December 31, 2007
County of Grayson Clerk of the Circuit Court Turnover for the Period July 1, 2007 through December 31, 2007
County of Halifax Clerk of the Circuit Court for the Period October 1, 2006 through December 31, 2007
County of Highland Clerk of the Circuit Court for the Period January 1, 2006 - March 31, 2007
County of Highland Clerk of the Circuit Court Turnover for the Period April 1, 2007 through December 31, 2007
County of Isle of Wight Clerk of the Circuit Court for the Period April 1, 2007 through December 31, 2007
County of Lancaster Clerk of the Circuit Court for the Period January 1, 2006 through March 31, 2007
County of Lancaster Clerk of the Circuit Court for the Period December 1, 2007 through December 31, 2007
County of Loudon Clerk of the Circuit Court for the Period July 1, 2006 through September 30, 2007
County of Montgomery Clerk of the Circuit Court Turnover for the Period January 1, 2007 through December 31, 2007
County of Northampton Clerk of the Circuit Court for the Period January 1, 2006 through December 31, 2007
County of Nottoway Clerk of the Circuit Court for the Period October 1, 2006 through September 30, 2007
County of Patrick Clerk of the Circuit Court for the Period April 1, 2006 - December 31 2007
County of Prince George Clerk of the Circuit Court for the Period October 1, 2007 through December 31, 2007
County of Prince William Clerk of the Circuit Court Turnover for the Period April 1, 2007 through December 31, 2007
County of Pulaski Clerk of the Circuit Court for the Period April 1, 2006 through December 31, 2007
County of Richmond Clerk of the Circuit Court for the Period July, 1 2006 through December 31, 2007
County of Rockbridge Clerk of the Circuit Court for the Period April 1, 2006 through September 30, 2007
County of Rockingham Clerk of the Circuit Court for the Period March 1, 2007 through December 31, 2007*

County of Russell Clerk of the Circuit Court Turnover for July 1, 2007 through December 31, 2007
County of Scott Clerk of the Circuit Court for the Period April 1, 2006 through September 30, 2007
County of Shenandoah Clerk of the Circuit Court for the Period October 1, 2005 through
September 30, 2007*
County of Southampton Clerk of the Circuit Court for the Period December 1, 2007 through
December 31, 2007
County of Spotsylvania Clerk of the Circuit Court Turnover October 1, 2007 through December 31, 2007
County of Stafford Clerk of the Circuit Court for the Period April 1, 2006 - December 31, 2007
County of York Clerk of the Circuit Court for the Period July 1, 2006 through September 30, 2007

Report of the Commonwealth Collections and Remittances of the Commonwealth's Attorney

County of Floyd - July 1, 2007 through December 31, 2007*

Reports of the Commonwealth Collections and Remittances of the Treasurer, Commissioner of the Revenue, and Sheriff for the year ended June 30, 2007

City of Charlottesville
City of Norfolk*
County of Albemarle*
County of Montgomery*
County of Page
County of Scott
County of Warren*

Reports of Turnover Receipts of Assets

City of Danville – as of December 31, 2007
City of Roanoke – July 1, 2006 through June 30, 2007*
County of Bland – as of December 31, 2007
County of Dickenson - as of December 31, 2007
County of Floyd - as of December 31, 2007
County of Henrico – June 30, 2006 through September 7, 2007
County of Lee - as of December 31, 2007
County of Madison - as of December 31, 2007
County of Mathews - as of December 31, 2007
County of Mecklenburg – June 30, 2006 through September 7, 2007
County of Mecklenburg – as of December 31, 2007
County of Nelson – July 1, 2006 through June 30, 2007*
County of Pulaski – as of December 31, 2007
County of Scott - as of December 31, 2007
County of Stafford - as of December 31, 2007
County of Wise – as of December 31, 2007

General Receivers

City Bristol – July 1, 2006 through June 30, 2007
City of Charlottesville – July 1, 2006 through June 30, 2007*
City of Lynchburg – July 1, 2006 through June 30, 2007
County of Lee – July 1, 2006 through June 30, 2007
County of Loudoun – July 1, 2006 through June 30, 2007
County of Russell – July 1, 2006 through June 30, 2007
County of Sussex – July 1, 2006 through June 30, 2007
County of Washington – July 1, 2006 through June 30, 2007
County of Wise/City of Norton – July 1, 2006 through June 30, 2007